four hundred ninety seven and ninety four one hundredths dollars (\$12,497.94), and

WHEREAS, there is no law authorizing said permanent transfer, therefore.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. The resolution of the board of supervisors of Marion
- county, Iowa, of February 4, 1929, making permanent the transfer from the emergency fund of said Marion county, Iowa to the poor fund of said county, be and the same is hereby legalized and made valid.

Senate File No. 178. Approved March 9, A. D. 1929.

CHAPTER 364

MONROE COUNTY

AN ACT to make legal and permanent a transfer from the insane fund to the poor fund of Monroe county, Iowa.

WHEREAS, on written application of the board of supervisors for Monroe county, Iowa, of date October 26, 1927, there was approved by the director of the budget for the state of Iowa on November 1, 1927, a resolution adopted by said board of supervisors making temporary transfer of the sum of two thousand seven hundred seventy-seven and ninety-six hundredths dollars (\$2,777.96) from the insane fund of Monroe county to the poor fund of said county; and

WHEREAS, the said approval of the director of the budget was on condition that the amount so transferred from the insane fund of Monroe county be returned thereto as soon as necessary; and

WHEREAS, the necessity for the repayment to said insane fund, in the opinion of said board of supervisors, has not yet arisen, the conditions which resulted in the need of additional monies in the said poor fund, and in an overplus of monies in the insane fund, have continued to this date and appear likely to continue for some time in the future—the said poor fund being now overdrawn and the said insane fund having a balance of two thousand four hundred fifty-five and thirteen hundredths dollars (\$2,455.13) therein, which amount, in the opinion of said board, is more than ample to meet the demands thereon until augmented by further taxation; and

WHEREAS, in the opinion of said board of supervisors, the present levy for the said insane fund will yield revenue therefor more than sufficient to meet the necessary future withdrawals therefrom; and

WHEREAS, the said board of supervisors has by resolution made permanent the said transfer of two thousand seven hundred seventy-seven and ninety-six hundredths dollars (\$2,777.96); and

WHEREAS, there is no law of this state authorizing said permanent transfer; therefore

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the resolution of the board of supervisors of Monroe county, Iowa of date of January 19th, 1929, making permanent a transfer of two thousand seven hundred seventy-seven and ninety-six hundredths dollars (\$2,777.96) from the insane fund of said Monroe county to the poor fund of said county, which transfer was approved by the director of the budget for Iowa on November 1, 1927, be and the same is hereby legalized.

Senate File No. 177. Approved March 9, A. D. 1929.

CHAPTER 365

MILLS COUNTY

AN ACT to make permanent the temporary transfer of money from the county bridge fund, county hospital insane fund and the county poor fund to the county general fund of Mills county, Iowa.

WHEREAS, the board of supervisors of Mills county, Iowa, on December 15, 1926, applied to the director of the budget, state of Iowa, for approval of a temporary transfer of five thousand dollars (\$5,000.00) from the county hospital insane fund to the county general fund, and said temporary transfer was approved by the director of the budget on the 29th day of December, 1926, and in accordance with section three hundred eighty-eight (388) of the code of Iowa, 1927; and

Whereas, the board of supervisors of Mills county, Iowa, on December 3, 1928, applied to the director of the budget for approval of temporary transfers of two thousand dollars (\$2,000.00) and seventeen hundred dollars (\$1,700.00) from the county bridge fund and county poor fund respectively, and said temporary transfers were approved by the director of the budget on the 14th day of December, 1928, under and in accordance with section three hundred eighty-eight (388) of the code of Iowa, 1927; and

WHEREAS, the tax levy for the county general fund has not been sufficient to permit the county to meet the necessary requirements of the county general fund and said county has been unable, and is now unable, and it does not appear it ever will be able to reimburse the county hospital insane fund, the county bridge fund, and the county poor fund from the county general fund; therefore

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. The temporary transfers of five thousand dollars (\$5,000.00) from the county hospital insane fund, and of two thousand dollars (\$2,000.00) from the county bridge fund, and seventeen hundred dollars (\$1,700.00) from the county poor fund to the county general fund of Mills county, Iowa, proposed by the board of supervisors of that county on December 15, 1926, and December 3, 1928, respectively, and approved by the director of the budget on December 29, 1926, and December 14, 1928, respectively, under section three